## **CLAIMS**

What is claimed is:

l	1.	A method for fabricating a magnetic head, comprising:
2		creating a structure, comprising:
3		forming a first pole;
4		forming a cap above the first pole, empty side regions being positioned
5		laterally on opposite sides of the cap;
6		forming a dielectric gap layer above the cap;
7		forming a second pole above the gap layer; and
8		milling the structure for creating a shoulder of the first pole tapering upwardly
9		towards the cap.
1	2.	The method as recited in claim 1, further comprising filling the side regions with
2		a material selected from a group consisting of a dielectric, a material susceptible
3		to removal by reactive ion etching, and a material susceptible to removal by
4		milling.
1	3.	The method as recited in claim 2, further comprising performing in sequence prior
2		to milling the structure: removing exposed portions of the gap layer, and
3		removing the material used to refill the side regions.

1	4.	The method as recited in claim 1, wherein side edges of the second pole, gap
2		layer, and cap are substantially vertically aligned.
1	5.	The method as recited in claim 1, wherein the gap layer is alumina.
1	6.	The method as recited in claim 1, wherein the gap layer is silicon dioxide.
1	7.	The method as recited in claim 1, wherein the gap layer is nonmagnetic metal.
1	8.	The method as recited in claim 1, further comprising forming a seed layer above
2		the gap layer, the second pole being plated on the seed layer.
1	9.	The method as recited in claim 1, wherein the structure is ion milled.
1	10.	A method for fabricating a magnetic head, comprising:
2		creating a structure, comprising:
3		forming a first pole;
4		forming a cap above the first pole, empty side regions being positioned
5		laterally on opposite sides of the cap;
6		forming a nonmagnetic metal gap layer above the cap;
7		forming a second pole above the gap layer; and
8		milling the structure for creating a shoulder of the first pole tapering upwardly
9		towards the cap.

1	11.	The method as recited in claim 10, further comprising filling the side regions with
2		a material selected from a group consisting of a dielectric, a material susceptible
3		to removal by reactive ion etching, and a material susceptible to removal by
4		milling.
1	12.	The method as recited in claim 11, further comprising performing in sequence
2		prior to milling the structure: removing exposed portions of the gap layer, and
3		removing the material used to refill the side regions.
1	13.	The method as recited in claim 10, wherein side edges of the second pole, gap
2		layer, and cap are substantially vertically aligned.
1	14.	The method as recited in claim 10, wherein the structure is ion milled.
1	15.	A method for fabricating a magnetic head, comprising:
2		forming a first pole;
3		forming a cap above the first pole
4		removing opposite side regions of the cap;
5		refilling the side regions with a material selected from a group consisting of a
6	•	dielectric, a material susceptible to removal by reactive ion etching, and a
7		material susceptible to removal by milling;
8		forming a gap layer above the cap;

9		forming a second pole above the gap layer;
10		removing exposed portions of the gap layer;
11		removing the material used to refill the side regions, thereby exposing peripheral
12		regions of the cap; and
13		milling the cap and first pole for creating a shoulder of the first pole tapered
14		upwardly towards the cap;
15		wherein side edges of the second pole, gap layer, and cap are substantially
16		vertically aligned after the milling.
1	16.	The method as recited in claim 15, wherein the exposed portions of the gap layer
2		are removed by reactive ion etching.
1	17.	The method as recited in claim 15, wherein the gap layer is a dielectric.
1	18.	The method as recited in claim 15, wherein the gap layer is nonmagnetic metal.
1	19.	A method for fabricating a magnetic head, comprising:
2		forming a first pole;
3		forming a gap layer above the first pole;
4		forming a second pole above the gap layer;
5		forming a layer of photoresist above the second pole;
6		patterning the photoresist such that the photoresist covers areas of the gap layer
7		nositioned towards the second nole:

δ		removing exposed portions of the gap tayer;
9		removing part of exposed portions of the first pole for forming steps in the first
10		pole on opposite sides of the photoresist;
11		removing the photoresist; and
12		milling for creating a shoulder of the first pole tapering upwardly towards the cap.
1	20.	The method as recited in claim 19, wherein side edges of the second pole, gap
2		layer, and cap are substantially vertically aligned.
1	21.	The method as recited in claim 19, wherein the gap layer is a dielectric.
1	22.	The method as recited in claim 21, further comprising forming a seed layer above
2		the gap layer, the second pole being plated on the seed layer.
1	23.	The method as recited in claim 19, wherein the gap layer is a metal.
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1	24.	A head formed by the method recited in claim 1.
1	25.	A head formed by the method recited in claim 10.
1	26.	A head formed by the method recited in claim 15.
1	27.	A head formed by the method recited in claim 19.

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I	28.	A magnetic storage system, comprising:
2		magnetic media;
3		at least one head formed according to the method recited in claim 1;
4		a slider for supporting the at least one head; and
5		a control unit coupled to the head for controlling operation of the head.
1	29.	A magnetic storage system, comprising:
2		magnetic media;
3		at least one head formed according to the method recited in claim 19;
4		a slider for supporting the at least one head; and
5		a control unit coupled to the head for controlling operation of the head